

Reported Recommending .....  
Ind. Postponed .....  
Passed Senate .....  
Failed to Pass Senate .....  
Passed House .....  
Failed to Pass House .....

Senate File 364

February 26, 1947.  
Passed on File.

By LYNES and LONG.

## A BILL FOR

An act relating to a special tax on income derived from illegal professions, vocations, trades, business, and commerce.

*Be It Enacted by the General Assembly of the State of Iowa:*

1      Section 1. Chapter four hundred twenty-two (422), Code 1946,  
2      is amended by inserting in division two (II) thereof the following  
3      new section:

4      “In addition to any other tax imposed by this division there  
5      is hereby imposed a tax of fifty (50) percent on the gross income  
6      derived from salaries, wages, or compensation for personal service,  
7      of whatever kind and in whatever form paid, and from professions,  
8      vocations, trades, business, and commerce, carried on or operated  
9      in violation of the laws of this state.

10     “Any person, firm, corporation, or organization holding a  
11     license, or federal stamp indicating payment of a tax to the  
12     federal government for the operation of any such profession,  
13     vocation, trade, business, or commerce and making a report to  
14     the federal government of the profits or income therefrom shall  
15     file a duplicate of said report, whenever made, with the state  
16     tax commission.”